



CITY OF MANZANITA

P.O. Box 129, Manzanita, OR 97130-0129
Phone (503) 368-5343 | Fax (503) 368-4145 | TTY Dial 711
ci.manzanita.or.us

BUDGET COMMITTEE PRE-MEETING

Zoom Video Conference
<https://ci.manzanita.or.us>

AGENDA

April 24, 2023
10:00 AM Pacific Time

Video Meeting: Council will hold this meeting through video conference.
The public may watch live on the [City's Website: ci.manzanita.or.us/broadcast](https://ci.manzanita.or.us/broadcast)

or by joining the Zoom meeting:

<https://us02web.zoom.us/j/86374703970>

Meeting ID: 863 7470 3970

Passcode: 894997

Call in number:

+1 253 215 8782

Note: Agenda item times are estimates and are subject to change.

1. CALL TO ORDER

Dave Dillon, Budget Committee Chair

2. OVERVIEW OF FY 21/22 AUDIT

Nina Crist, Accounting Manager

3. FY 2022/23 THIRD QUARTER FINANCIAL REVIEW

Nina Crist, Accounting Manager

4. OVERVIEW OF PROFESSIONAL SERVICES BY PROJECT TO DATE FOR FY 22/23

Leila Aman, City Manager / Budget Officer

5. REVIEW OF FY 22/23 TRANSFERS

Leila Aman, City Manager / Budget Officer

6. BUDGET PROCESS FOR FY 23/24

Leila Aman, City Manager / Budget Officer

7. ORIENTATION TO CITY BUDGET, DEPARTMENT AND FUNDS

Leila Aman, City Manager / Budget Officer

8. GENERAL PROJECTED CHANGES IN RESOURCES AND REQUIREMENTS FOR FY 23/24

Leila Aman, City Manager / Budget Officer

9. DISCUSSION / QUESTIONS

10. ADJOURNMENT (12:00 PM)

Meeting Accessibility Services and Americans with Disabilities Act (ADA) Notice

The city is committed to providing equal access to public meetings. To request listening and mobility assistance services contact the Office of the City Recorder at least 48 hours before the meeting by email at cityhall@ci.manzanita.or.us or phone at 503-368-5343. Staff will do their best to respond in a timely manner and to accommodate requests. Most Council meetings are broadcast live on the [city's youtube channel](#).



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MEMORANDUM

DATE: April 24, 2023
TO: Budget Committee
FROM: Nina Crist, Accounting Manager
RE: 21/22 Audit Review

Revenues

The general fund received \$2,771,476 in revenue for fiscal year 21/22, a 129% increase from the previous year. This was due to an increase in revenue from collections, largely the result of increased short-term rental tax and building permit revenue. FY 21/22 was the last year the building department was included in the general fund. In FY 22/23 the Budget Officer established a Building Fund and revenues received from building permits will no longer be included in the General Fund.

The city received the following revenue from collections in FY 21/22:

Room Tax Collections

\$1,628,971

Building Permits

\$426,541

Business Licenses

\$23,918

Short-Term Rental Licenses

\$26,275

Planning Fees

\$21,303

Inspection Fees

\$15,962

Technology Fees

\$34,902



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Franchise Fees
\$63,295

Civic Improvement Department
\$46,094

The revenue in the civic improvement department includes a portion of Business and Short-Term Rental License renewals. Business licenses contribute all funds above \$50.00 per license, and STR license renewals contribute \$150.00 per license. The civic improvement reserve was established with Resolution 05-12. The STR Fee Resolution includes the reservation of \$150 per Resolution 22-15. The Civic Improvement Reserve has not been used for its intended purpose and has served as a pass through for sending General Funds to infrastructure funds, most notably the Storm Drain and Road Funds. The Reserve creates unnecessary complexity from an accounting and auditing standpoint since all funds are within the General Fund. The Reserve fund no longer serves the purpose for which it was intended and is no longer needed. The FY 23/24 budget proposes to eliminate Civic Improvement department. This will require formal action by the City Council to rescind and repeal Resolution 05-12 and repeal the language in Resolution 22-15 to eliminate the reserve of Short Term Rental fees for this department.

The city received the following for revenue from other agencies:

Liquor & Cigarette Tax
\$12,357

Grants
\$73,368

State Revenue Sharing
\$17,536

Intergovernmental Agreements
\$43,720

NKN Excise Tax
\$6,136

The city receives intergovernmental agreement revenue from Nehalem Bay State Park, City of Wheeler, and City of Nehalem. The purpose of the IGA is to provide police services for a designated amount of time each week. Revenue was down 18% for FY 21/22 due to a payment that was not received until July 5th, 2023, which will also result in increased revenue for FY 22/23.

Charges for services reflect revenue from police citations. The city remits payment to Tillamook County, State of Oregon, City of Wheeler, and City of Nehalem for their portion of each citation. The



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city also retains a percentage of each citation, and revenue in this line item reflects that. Due to COVID a less than average amount of citations were issued in FY 21/22, and as a result citations were down 39% in revenue.

The Water Operating Fund received \$1,197,196 in revenue for FY 21/22 which is an 119% increase from the previous year.

Due to an increase in building permits and construction starts in FY 21/22, there was an increase in revenue in capital project funds which is reflected in 'charges for services' in the Water Fund (meter installations), Water Construction Fund, Park Facilities Fund, and Storm Drain Facilities Fund.

Expenditures

As described in the audit the city converted financial software in October of 2021. During this process, some items were converted incorrectly. Because of this, our audit shows that the Administration department only incurred a total of \$390,619 out of \$716,732 total expenses budgeted (personnel and materials and services combined) and shows that the "Revenue Department" expended \$385,100 for a total of \$775,719 in expenses. As a result of this conversion error we relied on the audited trial balance to reflect the actual expenditures for the FY 21/22 Administration department.

Dues & subscriptions are used to pay for fees such as memberships, subscriptions, technology fees, software fees, etc. In FY 21/22 the city spent \$21,499 on dues and subscriptions in the following categories:

Memberships (annual memberships)
\$2,898

Subscriptions (STR monitoring software, etc.)
\$9,842

Technology Fees (fees for tech fees such as adobe, zoom, Microsoft, etc.)
\$4,656

Service fees (fees for processing online payments)
\$2,707

Miscellaneous dues
\$1,396

In July 2022 the city converted the short-term rental department to the current financial software. Because of this we were able to eliminate a portion of the STR monitoring software and reduce that cost.



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Professional services are used to pay for services such as the city attorney, consultants, financial software support, IT Services, etc. In FY 21/22 the city spent \$133,763 on professional services in the following categories:

City Attorney
\$60,906

City Planner
\$8,824

IT Services
\$25,609

City Auditor
\$11,000

Prosecuting Attorney
\$2,520

Financial Software
\$5,895

Salary Survey Consultant
\$7,396

Indirect Cost Consultant
\$9,004

Engineering Consultant
\$1,375

Financial Consultant
\$1,234

Non-Departmental Fund only expended 8% of the \$185,800 budgeted for FY 21/22. This is a result of the \$147,000 COVID relief funds that were not expended.



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Fiscal Year 2021/22 Audit Report

Department	Category	21/22 Adopted Budget	21/22 Audited Financials	Unearned/ Unexpended	Percent
Administration	Revenue				
	Property Taxes	228,000	249,564	(21,564)	109.5%
	Revenue from Collections	1,097,800	2,286,156	(1,188,356)	208.2%
	Revenue from Other Agencies	233,808	153,117	80,691	65.5%
	Uses of Money & Property	10,000	17,276	(7,276)	172.8%
	Charges for Services	60,000	23,439	36,561	39.1%
	Other Revenue	1,000	41,924	(40,924)	4192.4%
	Total Revenue	1,630,608	2,771,476	(1,140,868)	170.0%
Administration	Expenditures				
	Personnel Services	524,532	579,189	(54,657)	110.4%
	Materials & Services	134,700	191,861	(57,161)	142.4%
	Capital Outlay	7,500	4,668	2,832	62.2%
	Total Expenditures	666,732	775,718	(108,986)	116.3%
Police	Expenditures				
	Personnel Services	578,063	481,927	96,136	83.4%
	Materials & Services	93,150	48,230	44,920	51.8%
	Total Expenditures	671,213	530,157	141,056	79.0%
Building	Expenditures				
	Personnel Services	79,604	48,940	30,664	61.5%
	Materials & Services	39,800	52,782	(12,982)	132.6%



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Department	Category	21/22 Adopted Budget	21/22 Audited Financials	Unearned/ Unexpended	Percent
Building	Capital Outlay	5,000	4,345	655	86.9%
	Total Expenditures	124,404	106,067	18,337	85.3%
Municipal Court	Expenditures				
	Personnel Services	56,410	58,229	-1,819	103.2%
	Materials & Services	10,750	8,759	1,991	81.5%
	Total Expenditures	67,160	66,988	172	99.7%
Parks	Expenditures				
	Personnel Services	25,964	20,260	5,704	78.0%
	Materials & Services	34,450	15,967	18,483	46.3%
	Total Expenditures	60,414	36,227	24,187	60.0%
Non Departmental	Expenditures				
	Materials & Services	185,800	15,385	170,415	8.3%
	Total Expenditures	185,800	15,385	170,415	8.3%
Water Operating	Revenue				
	Charges for Services	999,100	1,133,172	(134,072)	113.4%
Water Operating	Use of Money & Property	10,000	7,412	2,588	74.1%
	Other Revenue	83,750	56,612	27,138	67.6%
	Total Revenue	1,092,850	1,197,196	(104,346)	109.5%
Water Operating	Expenditures				



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Department	Category	21/22 Adopted Budget	21/22 Audited Financials	Unearned/ Unexpended	Percent
	Personnel Services	399,112	332,847	66,265	83.4%
	Materials & Services	477,400	333,558	143,842	69.9%
	Debt Service	172,981	173,681	-700	100.4%
	Total Expenditures	1,049,493	840,086	143,142	80.0%
Well Field & Transmission Lines	Expenditures				
	Materials & Services	78,578	36,500	42,078	46.5%
	Total Expenditures	78,578	36,500	42,078	46.5%
Water Construction	Revenue				
	Charges for Services	104,500	282,900	(178,400)	270.7%
	Use of Money & Property	15,000	11,059	3,941	73.7%
	Total Revenue	119,500	293,959	(174,459)	246.0%
Water Construction	Expenditures				
	Materials & Services	-	-	0	0.0%
	Capital Outlay	425,000	20,187	404,813	4.7%
Water Construction	Total Expenditures	425,000	20,187	404,813	4.7%
Roads	Revenue				
	Revenue from Collections	70,000	98,119	(28,119)	140.2%
	Revenue from Other Agencies	46,471	60,955	(14,484)	131.2%
	Use of Money & Property	2,000	1,976	24	98.8%
	Total Revenue	118,471	161,050	(42,579)	135.9%



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Department	Category	21/22 Adopted Budget	21/22 Audited Financials	Unearned/ Unexpended	Percent
Roads	Expenditures				
	Personnel Services	119,545	106,718	12,827	89.3%
	Materials & Services	69,400	63,711	5,689	91.8%
	Capital Outlay	594,000	27,874	566,126	4.7%
	Total Expenditures	782,945	198,303	584,642	25.3%
Tourism Promotion	Revenue				
	Revenue from Collections	151,400	261,260	-109,860	172.6%
	Use of Money & Property	1,000	699	301	69.9%
	Total Revenue	152,400	261,959	-109,559	171.9%
Tourism Promotion	Expenditures				
	Professional Services	-	-	0	0.0%
	Materials & Services	120,000	39,881	80,119	33.2%
Tourism Promotion	Capital Outlay	11,000	2,895	8,105	26.3%
	Debt Service	50,900	50,868	32	99.9%
	Total Expenditures	181,900	93,644	88,256	51.5%
Park Facilities	Revenue				
	Charges for Services	900	2,280	-1,380	253.3%
	Uses of Money & Property	100	87	13	87.0%
	Total Revenue	1,000	2,367	-1,367	236.7%



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Department	Category	21/22 Adopted Budget	21/22 Audited Financials	Unearned/ Unexpended	Percent
Park Facilities	Expenditures				
	Materials & Services	5,000	-	5,000	0.0%
	Capital Outlay	10,000	-	10,000	0.0%
	Total Expenditures	15,000	-	15,000	0.0%
Storm Drain Facilities	Revenue				
	Charges for Services	2,600	6,438	-3,838	247.6%
	Uses of Money & Property	400	304	96	76.0%
	Total Revenue	3,000	6,742	-3,742	224.7%
Storm Drain Facilities	Expenditures				
	Materials & Services	6,000	1,173	4,827	19.6%
	Capital Outlay	190,000	8,662	181,338	4.6%
	Total Expenditures	196,000	9,835	186,165	5.0%
Public Works Equip. Reserve	Revenue				
	Surplus Property	-	14,504	(14,504)	
	Uses of Money & Property	400	297	103	74.3%
	Total Revenue	400	14,801	(14,401)	3700.3%
Public Works Equip Reserve	Expenditures				
	Capital Outlay	25,000	8,500	16,500	34.0%
	Total Expenditures	25,000	8,500	16,500	34.0%



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Fiscal Year 2021/22 Audit Report

Department	Category	21/22 Adopted Budget	21/22 Audited Financials	Unearned/ Unexpended	Percent
Public Safety Reserve	Revenue				
	Uses of Money & Property	1,100	14,982	(13,882)	1362.0%
	Total Revenue	1,100	14,982	(13,882)	1362.0%
Public Safety Reserve	Expenditures				
	Capital Outlay	48,000	45,470	2,530	94.7%
	Total Expenditures	48,000	45,470	2,530	94.7%
City Hall Expansion	Revenue				
	Rental Income	15,000	7,314	7,686	48.8%
	Uses of Money & Property	400	268	132	67.0%
	Total Revenue	15,400	7,582	7,818	49.2%
City Hall Expansion	Expenditures				
	Materials & Services	126,500	76,480	50,020	60.5%
	Debt Service	155,400	155,332	68	100.0%
	Total Expenditures	281,900	231,812	50,088	82.2%



MEMORANDUM

DATE: April 24, 2023
TO: Budget Committee
FROM: Nina Aiello, Accounting Manager
RE: 22/23 3rd Quarter Finance Report Overview

The largest source of revenue in the general fund is revenue from collections. This includes fees that the city collects from short-term rental taxes, franchise & utility agreements, business and short-term rental licenses, land use permits, plan review fees and technology fees.

Short-term rental taxes are the largest source of revenue from collections and are received quarterly. 0.1556% of this revenue is transferred into the Tourism Promotion Fund and the remainder goes into the general fund. Because the city operates on a cash basis of accounting, quarters 2, 3, and 4 of 2022 and quarter 1 of 2023 will be recognized this fiscal year. Currently the city has received the following revenue by quarter:

2022 Quarter 2: \$483,700
General Fund: \$408,436
Tourism Promotion: \$75,263

2022 Quarter 3: \$742,400
General Fund: \$626,883
Tourism Promotion: \$115,517

2022 Quarter 4: \$293,929
General Fund: \$248,193
Tourism Promotion: \$45,735

YTD Total STR Revenue: \$1,520,029
Total General Fund: \$1,283,513
Tourism Promotion: \$236,517

\$366,170 was received in quarter 1 of 2022. Due to a decrease in rental activity, staff estimates a 23% decrease for quarter 1 in 2023.

Estimated 2023 Quarter 1: \$281,951
General Fund: \$238,079
Tourism Promotion: \$43,872



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Year to date TLT revenue has decreased by 3%, however, even without quarter 1 TLT revenue is at 116% of what was budgeted. Staff estimates the following for total TLT funds this fiscal year:

Estimated FY 22/23 STR Revenue: \$1,801,980

General Fund: 1,521,592

Tourism Promotion Fund: 280,388

Currently the city has received the following additional revenue from collections:

Business license

\$38,927 (15,000 currently reserved for the Civic Improvement Fund)

Short-Term Rental License

\$63,600 (\$30,900 currently reserved for the Civic Improvement Fund)

Planning Fees

\$9,822.26

Inspection Fees

\$27,050 (up \$13,746 from last year due to establishment of STR Inspection fees)

Technology fees

\$11,296

Franchise Fees

\$49,790

Short-Term Rental license fees were increased in November 2022 from \$250 to \$850 to account for actual staff time to process annual renewals. License renewals are due by July 1, 2023, therefore most of the revenue received YTD reflects the \$250 rate. The FY 23/24 budget proposal will include an increase in revenue to reflect the new rate.

The city receives franchise fees from RTI, Charter, Recology, and Tillamook PUD. All revenue received from franchise fees goes into the general fund, except for Tillamook PUD fees which go into the road fund. Fees are set via Ordinance and represent a percentage of revenue the franchisee receives while operating within the city. All franchise fees are received monthly, except for Charter which is received quarterly.

The city receives revenue from the state for liquor, cigarette, and marijuana taxes, state revenue sharing, and ODOT. Marijuana revenue represents 3% of all sales within the city, however, the state requires that the amount received remain anonymous, therefore it is not included in finance reports or the audit. All revenue received from the state goes into the general fund, except for ODOT which goes into the Road Fund.

Currently the city has received the following revenue from other agencies:



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Liquor tax
\$9,303

Cigarette Tax
\$350

Grants
\$73,409

State Revenue Sharing
\$27,833

ODOT
\$35,714

Intergovernmental Agreements
\$40,760

NKN Excise Tax
\$969

\$147,000 was budgeted in grant revenue which reflects monies received from the COVID State & Local Fiscal Recovery Fund. \$73,367 was received in FY 21/22, and \$73,408 was received in FY 22/23 for a total of \$146,776. The funds must be obligated by December 31, 2024 and expended by December 31, 2025.

Earned interest is significantly higher than in previous years. The impacts of this can be seen throughout funds under the category 'uses of money & property'. Interest rates are volatile and difficult to predict, therefore we budget conservatively.

The Building Department is at 52% of budgeted revenue. This reflects a downturn in building permits issued and construction starts generally. This also translates to lower revenue in capital project funds reflected in 'charges for services' in the Water Fund (meter installations), Water Construction Fund, Park Facilities Fund, and Storm Drain Facilities Fund. Staff estimate that building revenue will come in lower at 80% of budgeted revenue for the Building Department.



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Fiscal Year 2022/23 Third Quarter Budget Report

Department	Category	22/23 Adopted Budget	YTD Actual as of 3/31/2023	Unearned/ Unexpended	Percent	YTD Actual as of 3/31/2022
Administration	Revenue					
	Property Taxes	237,000	241,912	(4,912)	102.1%	241,018
	Revenue from Collections	1,272,500	1,492,474	(219,974)	117.3%	1,502,352
	Revenue from Other Agencies	240,010	152,623	87,387	63.6%	125,661
	Uses of Money & Property	10,000	89,963	(79,963)	899.6%	10,200
	Charges for Services	30,000	27,708	2,292	92.4%	21,551
	Other Revenue	2,000	11,165	(9,165)	558.2%	16,002
	Total Revenue	1,791,510	2,015,844	(224,334)	112.5%	1,916,784
Administration	Expenditures					
	Personnel Services	564,565	393,654	170,911	69.7%	
	Materials & Services	531,000	211,315	319,685	39.8%	
	Capital Outlay	7,000	5,592	1,408	79.9%	
	Total Expenditures	1,102,565	610,561	492,004	55.4%	
Police	Expenditures					
	Personnel Services	638,970	462,845	176,125	72.4%	
	Materials & Services	93,360	49,608	43,752	53.1%	
	Total Expenditures	732,330	512,453	219,877	70.0%	
Municipal Court	Expenditures					
	Personnel Services	30,993	15,493	15,500	50.0%	
	Materials & Services	15,160	5,929	9,231	39.1%	



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Fiscal Year 2022/23 Third Quarter Budget Report

Department	Category	22/23 Adopted Budget	YTD Actual as of 3/31/2023	Unearned/ Unexpended	Percent	YTD Actual as of 3/31/2022
Municipal Court	Total Expenditures	46,153	21,422	24,731	46.4%	
Parks	Expenditures					
	Personnel Services	17,500	11,887	5,613	67.9%	
	Materials & Services	17,500	6,740	10,760	38.5%	
	Total Expenditures	35,000	18,627	16,373	53.2%	
Non Departmental	Expenditures					
	Materials & Services	211,000	25,304	185,696	12.0%	
	Total Expenditures	211,000	25,304	185,696	12.0%	
Water Operating	Revenue					
	Charges for Services	1,029,880	827,784	202,096	80.4%	782,711
	Use of Money & Property	6,000	25,849	(19,849)	430.8%	4,869
	Other Revenue	90,100	24,945	65,155	27.7%	480
	Total Revenue	1,125,980	878,577	247,403	78.0%	788,060
Water Operating	Expenditures					
	Personnel Services	489,474	334,453	155,021	68.3%	
	Materials & Services	422,500	158,015	264,485	37.4%	
	Capital Outlay	3,500	3,330	170	95.1%	
	Debt Service	171,000	124,228	46,772	72.6%	
	Total Expenditures	1,086,474	620,025	311,427	57.1%	



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Fiscal Year 2022/23 Third Quarter Budget Report

Department	Category	22/23 Adopted Budget	YTD Actual as of 3/31/2023	Unearned/ Unexpended	Percent	YTD Actual as of 3/31/2022
Well Field & Transmission Lines	Expenditures					
	Materials & Services	95,428	33,811	61,617	35.4%	
	Total Expenditures	95,428	33,811	61,617	35.4%	
Water Construction	Revenue					
	Charges for Services	208,400	62,100	146,300	29.8%	158,700
	Use of Money & Property	6,000	38,591	(32,591)	643.2%	7,269
	Total Revenue	214,400	100,691	113,709	47.0%	165,969
Water Construction	Expenditures					
	Materials & Services	5,000	-	5,000	0.0%	
	Capital Outlay	751,359	20,979	730,380	2.8%	
	Total Expenditures	756,359	20,979	735,380	2.8%	
Building	Revenue					
	Revenue from Collections	300,000	158,820	141,180	52.9%	275,659
	Total Revenue	300,000	158,820	141,180	52.9%	275,659
Building	Expenditures					
	Personnel Services	143,543	110,203	33,340	76.8%	
	Materials & Services	99,100	26,193	72,907	26.4%	
	Capital Outlay	15,000	5,125	9,875	34.2%	
	Total Expenditures	257,643	141,521	116,122	54.9%	
Roads	Revenue					
	Revenue from Collections	69,000	73,534	(4,534)	106.6%	60,642



CITY OF MANZANITA

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Phone (503) 368-5343 | Fax (503) 368-4145 | TTY Dial 711
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Fiscal Year 2022/23 Third Quarter Budget Report

Department	Category	22/23 Adopted Budget	YTD Actual as of 3/31/2023	Unearned/ Unexpended	Percent	YTD Actual as of 3/31/2022
Roads	Revenue from Other Agencies	40,000	35,714	4,286	89.3%	38,215
	Use of Money & Property	2,000	7,757	(5,757)	387.9%	1,266
	Total Revenue	111,000	117,006	(6,006)	105.4%	100,124
Roads	Expenditures					
	Personnel Services	94,295	61,549	32,746	65.3%	
	Materials & Services	62,700	23,157	39,543	36.9%	
	Capital Outlay	614,611	18,047	596,564	2.9%	
	Total Expenditures	771,606	102,753	668,853	13.3%	
Tourism Promotion	Revenue					
	Revenue from Collections	250,000	236,517	13,483	94.6%	243,331
	Use of Money & Property	500	2,439	(1,939)	487.8%	315
	Total Revenue	250,500	238,956	11,544	95.4%	243,646
Tourism Promotion	Expenditures					
	Professional Services	65,303	18,988	46,315	29.1%	
	Materials & Services	92,000	48,471	43,529	52.7%	
	Capital Outlay	10,000	5,457	4,543	54.6%	
	Debt Service	50,900	25,434	25,466	50.0%	
	Total Expenditures	218,203	98,350	119,853	45.1%	
Park Facilities	Revenue					
	Charges for Services	2,160	480	1,680	22.2%	1,320
	Uses of Money & Property	50	305	(255)	609.7%	57



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Fiscal Year 2022/23 Third Quarter Budget Report

Department	Category	22/23 Adopted Budget	YTD Actual as of 3/31/2023	Unearned/ Unexpended	Percent	YTD Actual as of 3/31/2022
Park Facilities	Total Revenue	2,210	785	1,425	35.5%	1,377
Park Facilities	Expenditures					
	Materials & Services	600	-	600	0.0%	
	Total Expenditures	600	-	600	0.0%	
Storm Drain Facilities	Revenue					
	Charges for Services	5,500	1,566	3,934	28.5%	3,828
	Uses of Money & Property	100	1,061	(961)	1060.6%	200
	Total Revenue	5,600	2,627	2,973	46.9%	4,028
Storm Drain Facilities	Expenditures					
	Materials & Services	15,000	7,433	7,567	49.6%	
Storm Drain Facilities	Capital Outlay	194,400	4,340	190,060	2.2%	
	Total Expenditures	209,400	11,773	197,627	5.6%	
Public Works Equip. Reserve	Revenue					
	Surplus Property	500	9,112	(8,612)	1822.5%	0
	Uses of Money & Property	100	1,035	(935)	1034.6%	134
	Total Revenue	600	10,147	(9,547)	1691.2%	134
Public Works Equip Reserve	Expenditures					
	Capital Outlay	36,000	31,030	4,970	86.2%	



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Fiscal Year 2022/23 Third Quarter Budget Report

Department	Category	22/23 Adopted Budget	YTD Actual as of 3/31/2023	Unearned/ Unexpended	Percent	YTD Actual as of 3/31/2022
Public Works Equip Reserve	Total Expenditures	36,000	31,030	4,970	86.2%	
Public Safety Reserve	Revenue					
	Uses of Money & Property	400	1,594	(1,194)	398.4%	206
	Total Revenue	400	1,594	(1,194)	398.4%	206
Public Safety Reserve	Expenditures					
	Capital Outlay	50,000	-	50,000	0.0%	
	Total Expenditures	50,000	-	50,000	0.0%	
Building Reserve Fund	Expenditures					
	Capital Outlay	10,000	7,922	2,078	79.2%	
	Total Expenditures	10,000	7,922	2,078	79.2%	
City Hall Expansion	Revenue					
	Surplus Property	700,000	-	700,000	0.0%	
	Uses of Money & Property	300	940	(640)	313.2%	7,491
	Total Revenue	700,300	940	699,360	0.1%	7,491
City Hall Expansion	Expenditures					
	Materials & Services	296,500	193,022	103,478	65.1%	
	Debt Service	405,400	155,332	250,068	38.3%	
	Total Expenditures	701,900	348,354	353,546	49.6%	

RESOLUTION NO. 05-12

**A RESOLUTION CREATING CIVIC IMPROVEMENTS RESERVE WITHIN THE
GENERAL FUND**

WHEREAS, the Manzanita City Council intends to raise the annual business license fee and the short term rental license fee; and,

WHEREAS, the City Council wishes to earmark the additional revenue for certain civic improvements; and,

WHEREAS, the Council's action occurs too late to comply with Oregon Budget Law for implementation in the current fiscal year, and the additional revenue may not be budgeted for expenditure until fiscal year 2006-07; now therefore,

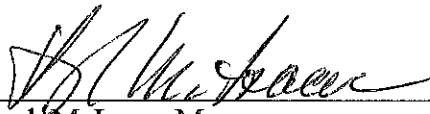
**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MANZANITA AS
FOLLOWS:**

SECTION 1. The City Manager is directed to create a Civic Improvements Reserve within the General Fund. The City Manager is directed to place the incremental revenue from the increase in the City business license and the City short term rental license in this reserve.

SECTION 2. The purpose of the Civic Improvements Reserve is to purchase equipment and physical improvements to City property to enhance the liveability of the community. Such improvements include, but are not limited to, road improvements, handicapped access to the beach, and street furniture.

SECTION 3. The City Manager is directed to include the Civic Improvements Reserve in the City Budget for fiscal year 2006-07.

PASSED by the City Council and signed by me in authentication of its passage this 6^h day of July, 2005.



Hugh McIsaac, Mayor

ATTEST:



Gerald P. Taylor, City Manager/Recorder



COUNCIL RESOLUTION No. 22-15

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANZANITA, OREGON,
REPEALING RESOLUTION 21-16 AND REPLACING IT WITH RESOLUTION 22-15
AMENDING INSPECTION AND LICENSE FEES FOR SHORT TERM RENTALS.**

TYPE TEXT HERE.

WHEREAS, Section 3 of Ordinance No. 10-03 establishes regulations on short-term rentals within the City; and

WHEREAS, Section 3 of Ordinance No. 10-03 provides that the City Council by resolution may establish fees for short-term rental licenses and inspections; and

WHEREAS, Section 3 of Ordinance No. 10-03 requires that “the fee shall include the cost of staff time to process the application and the initial Short-Term Rental inspection,” the City Council wishes to set fees which more effectively cover the cost of staff time required to process short term rental license applications and perform short term rental inspections;

Now, Therefore, be it Resolved that:

Section 1. Effective August 1, 2023, the annual short-term rental license renewal fee shall be \$850 for the period beginning August 1 and ending July 31 of the following year. Effective August 1, 2023, the Civic Improvements Reserve shall be credited with \$150 of each annual short-term rental license fee collected.

Section 2. Effective November 9, 2022, the short-term rental license initial application and inspection fee shall be \$650 for any new short-term rental application.

Section 3. Effective November 9, 2022, the fees related to short-term rental inspections shall be as follows:

- a) The fee for periodic re-inspections as required in Section 5(b) of Ordinance 10-03 shall be \$350.
- b) The fee for all follow-up short-term rental inspections shall be \$325.
- c) The fee for all other short-term rental inspections shall be billed at \$225 per hour with a minimum one-hour fee. Addition inspection time shall be billed in half-hour increments.

Section 4. The balance of the annual short term rental license renewal fee, the initial application and inspection fee, and all other fees collected noted in section 3 shall be credited to the General Fund.

Section 5. Effective November 9, 2022, Resolution No. 21-16 adopted by the City Council on October 6, 2021, is hereby repealed.

Introduced and adopted by the City Council on **November 9, 2022.**

This resolution is effective on **November 9, 2022.**

Michael Scott, Mayor

ATTEST:

Leila Aman, City Manager/ City
Recorder